

EXHIBIT B

UNITED STATES DISTRICT COURT
THE WESTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA, and
HERMAN R WILLIAMS
REVENUE OFFICER of the
INTERNAL REVENUE SERVICE

Petitioner

v.

ROBERT J BARNETT,

Respondent

Civil Action No.

DECLARATION

HERMAN R WILLIAMS, the declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 22 N. Front Street, Memphis, TN 38103-2162.
2. In my capacity as a Revenue Officer I am conducting an investigation into the collection of the tax liability of Robert J Barnett for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006 and the civil penalty for trust fund assessments for quarterly periods ending , December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008 and December 31, 2009.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., Revenue Officer Herman R Williams issued on August 30, 2012, an administrative summons, Internal Revenue Service Form 6637, to Robert J Barnett, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on August 31, 2012, I served an attested copy of the Internal Revenue Service summons described in paragraph three above on the respondent, Robert J Barnett, by leaving a copy at the last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On October 12, 2012 the respondent, Robert J Barnett, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. On November 6, 2012, a letter was mailed to the respondent, Robert J Barnett, setting a meeting date of December 5, 2012, for a second opportunity to comply with the summons. Respondent did not appear for the scheduled appointment and his refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent

9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of the federal tax liability of Robert J Barnett for the calendar years ending December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, and civil penalty for trust fund assessments the quarterly periods ending December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008 and December 31, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24th day of April, 2013.



HERMAN R WILLIAMS
Revenue Officer